

General Information. Response to request for general information on withholding.

January 6, 1999

Dear:

This is in response to your letter dated December 20, 1998 in which you request a Private Letter Ruling. Department of Revenue ("Department") regulations require that the Department issue only two types of letter rulings, Private Letter Rulings ("PLRs") and General Information Letters ("GILs"). PLRs are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. GILs do not constitute statements of agency policy that apply, interpret or prescribe the tax laws and are not binding on the Department. For your general information we have enclosed a copy of 2 Ill. Adm. Code Part 1200 regarding rulings and other information issued by the Department.

Although you have not specifically requested either type of ruling, the nature of your question and the information provided require that we respond only with a GIL.

In your letter you stated:

Please send the following information, to assist us in preparing updated versions of our computer payroll software:

1. State payroll tax withholding formulas and tables for 1999.
2. State unemployment insurance rate and cutoff amount for start-up construction companies for 1999.
3. Information about any other state or local taxes.

#### Discussion

Enclosed please find copies of the NUC-1 "Illinois Business Registration"; IL-700 "Illinois Withholding Tax Guide", and; "Illinois Withholding Tax Tables." As for the information concerning the unemployment insurance system, please be advised that the Illinois Department of Revenue does not administer this program. Rather, the Illinois Department of Employment Security does and can be reached at:

Illinois Department of Employment Security  
400 W. Monroe, Ste 303  
Springfield, IL 62702

I hope that this has been helpful to you. If you have additional questions please feel free to contact me at the above address.

Very Truly Yours,

Charles Matoesian  
Staff Attorney